

Exhibit 22

Form 8802

(Rev. April 2012)

Department of the Treasury
Internal Revenue ServiceApplication for United States
Residency Certification

OMB No. 1545-1817

► See separate instructions.

Important. For applications filed after March 31, 2012, the user fee is \$85 per application. **Additional request** (see instructions) **Foreign claim form attached****For IRS use only:**

Pmt Amt \$ _____

Deposit Date: ____ / ____ / ____

Date Pmt Vrfd: ____ / ____ / ____

Electronic payment confirmation no. ►

74541406141

Applicant's name

Applicant's U.S. taxpayer identification number

RJM CAPITAL PENSION PLAN

If a joint return was filed, spouse's name (see instructions)

46-1910855

If a joint return was filed, spouse's U.S. taxpayer identification number

If a separate certification is needed for spouse, check here ►

1 Applicant's name and taxpayer identification number as it should appear on the certification if different from above

2 Applicant's address during the calendar year for which certification is requested, including country and ZIP or postal code. If a P.O. box, see instructions.

1010 FIFTH AVE, SUITE 1D, NEW YORK, NY 10028

3a Mail Form 6166 to the following address:**RJM CAPITAL PENSION PLAN**
C/O RICHARD MARKOWITZ
1010 FIFTH AVE, SUITE 1D
NEW YORK, NY 10028**b** Appointee Information (see instructions):Appointee Name ► **ADAM LAROSA**

CAF No. ► _____

Phone No. ► (**732**) **272-4445**

Fax No. ► (_____)

4 Applicant is (check appropriate box(es)):

a Individual. Check all applicable boxes. U.S. citizen U.S. lawful permanent resident (green card holder) Sole proprietor Other U.S. resident alien. Type of entry visa ► _____ and date of change (see instructions) ► _____ Dual-status U.S. resident (see instructions). From ► _____ to ► _____ Partial-year Form 2555 filer (see instructions). U.S. resident from ► _____ to ► _____**b** Partnership. Check all applicable boxes. U.S. Foreign LLC**c** Trust. Check if: Grantor (U.S.) Simple Rev. Rul. 81-100 Trust IRA (for Individual) Grantor (foreign) Complex Section 584 IRA (for Financial Institution)**d** Estate**e** Corporation. If incorporated in the United States only, go to line 5. Otherwise, continue.Check if: Section 269B Section 943(e)(1) Section 953(d) Section 1504(d)

Country or countries of incorporation ► _____

If a dual-resident corporation, specify other country of residence ► _____

If included on a consolidated return, attach page 1 of Form 1120 and Form 851.

f S corporation**g** Employee benefit plan/trust. Plan number, if applicable ► _____Check if: Section 401(a) Section 403(b) Section 457(b)**h** Exempt organization. If organized in the United States, check all applicable boxes. Section 501(c) Section 501(c)(3) Governmental entity Indian tribe Other (specify) ► _____**i** Disregarded entity. Check if: LLC LP LLP Other (specify) ► _____**j** Nominee applicant (must specify the type of entity/individual for whom the nominee is acting) ► _____

Applicant name: **RJM CAPITAL PENSION PLAN - TIN 46-1910855****5** Was the applicant required to file a U.S. tax form for the tax period(s) on which certification will be based?**Yes.** Check the appropriate box for the form filed and go to line 7.

990 990-T 1040 1041 1065 1120 1120S 3520-A 5227 5500
 Other (specify) ► _____

No. Attach explanation (see instructions). Check applicable box and go to line 6.

Minor child QSub U.S. DRE Foreign DRE Section 761(a) election
 FASIT Foreign partnership Other ► _____

6 Was the applicant's parent, parent organization or owner required to file a U.S. tax form? (**Complete this line only if you checked "No" on line 5.**)**Yes.** Check the appropriate box for the form filed by the parent.

990 990-T 1040 1041 1065 1120 1120S 5500
 Other (specify) ► _____

Parent's/owner's name and address ► _____

and U.S. taxpayer identification number ► _____

No. Attach explanation (see instructions).**7** Calendar year(s) for which certification is requested.**Note.** If certification is for the current calendar year or a year for which a tax return is not yet required to be filed, a penalties of perjury statement from Table 2 of the instructions must be entered on line 10 or attached to Form 8802 (see instructions).**2014****8** Tax period(s) on which certification will be based (see instructions).**201312****9** Purpose of certification. Must check applicable box (see instructions).

Income tax VAT (specify NAICS codes) ► _____
 Other (must specify) ► _____

10 Enter penalties of perjury statements and any additional required information here (see instructions).**RJM CAPITAL PENSION PLAN IS A U.S. RESIDENT AND WILL CONTINUE TO BE THROUGHOUT THE CURRENT TAX YEAR.****RJM CAPITAL PENSION PLAN WAS FORMED IN 2013 AND AS SUCH HAS NOT FILED FORM 5500 AS OF THIS DATE AS IT IS NOT DUE AT THIS TIME.****Sign here**

Under penalties of perjury, I declare that I have examined this application and accompanying attachments, and to the best of my knowledge and belief, they are true, correct, and complete. If I have designated a third party to receive the residency certification(s), I declare that the certification(s) will be used only for obtaining information or assistance from that person relating to matters designated on line 9.

Applicant's signature (or individual authorized to sign for the applicant)

Applicant's daytime phone no.:

12/11/2013

212-247-2600

Date

Signature

RICHARD MARKOWITZ - TRUSTEE

Name and title (print or type)

Spouse's signature. If a joint application, **both** must sign.

Name (print or type)

Keep a copy for your records.



